

SUMMARY OF FUNDS FY 2003/04

Pursuant to Section 218.33, Florida Statutes, the Department of Banking and Finance has the responsibility and authority to set up an accounting structure for all local governments. Seminole County is required to organize its accounts according to the State of Florida's "Uniform Accounting Codes," as follows:

	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	DESCRIPTION OF USE
General Fund			
To account for all financial resources except those required to be accounted for in another fund.			
- General (001)	\$161,463,572	29.6%	Administration/Various Operating Depts/Constitutional Officers
Special Revenue Funds			
To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.			
- Transportation Trust (101)	\$42,138,881	7.7%	Road maint./countywide areas
- Development Review (104)	8,023,964	1.5%	Development review activities
- Tourist Development (110)	2,668,418	0.5%	Tourism development
- Fire Protection (112)	37,470,158	6.9%	Fire protection/unincorp. areas
- Infrastructure Sales Tax (115)	60,214,498	11.0%	Road Improvements
- EMS Trust (118)	143,033	0.0%	EMS training/support
- BCC Grants (119)	5,038,241	0.9%	Support of agencies
- SHIP Program (120)	3,518,839	0.6%	Housing initiatives
- Law Enforcement Trust (121)	111,486	0.0%	Law enf. w/confiscated prop. rev.
- Drug Abuse Trust (123)	102,100	0.0%	Court ordered fines
- Court Facilities (124)	798,936	0.1%	Court buildings/grounds
- Emergency 911 (125)	2,670,825	0.5%	Emergency Telephone System
- Transportation Impact Fee (126)	34,990,715	6.4%	Transp. projects w/impact fees
- Criminal Justice Trust (127)	946,502	0.2%	Fees for ME, Pub. Def., St. Atty.
- Development Impact Fee (128)	2,482,804	0.5%	Various projects w/impact fees
- Mediation/Arbitration (129)	495,624	0.1%	Circuit, County, & Civil Med./Arb.
- Stormwater (130)	8,046,999	1.5%	Stormwater projects
- Economic Development (131)	1,071,949	0.2%	Economic Development
- 17-92 CRA Fund (133)	1,342,526	0.2%	Redevelopment of the 17-92 corridor
- Street Lighting District (150)	1,914,991	0.4%	Street lighting for subdivisions
- Solid Waste MSBU (151)	13,397,552	2.5%	Waste disposal assessments
- Municipal Service Benefit Units (160)	703,557	0.1%	Services for subdivisions
	<u>\$228,292,598</u>	<u>41.8%</u>	

Total percentages may not add to 100.0% due to rounding.

SUMMARY OF FUNDS FY 2003/04

	FY 2003/04 ADOPTED BUDGET	% OF TOTAL BUDGET	DESCRIPTION OF USE
Debt Service Funds			
To account for accumulation of resources for and payment of long term debt principal and interest.			
- Tourist Dev Bds 1992 (210)	\$195,515	0.0%	Sports training facility
- Environ Sen Bd (211)	1,960,747	0.4%	Environmental lands
- Gas Tax Refunding (214)	1,251,300	0.2%	Road projects
- Sales Tax Bds 1996 (218)	603,589	0.1%	Building construction/renovation
- Sales Tax Bds 1998 (219)	1,182,433	0.2%	Refunding of 1996 Sales Tax Bonds
- Trails 2001 Fund (221)	1,952,147	0.4%	Preservation and recreational land
- Sales Tax 2001 Fund (222)	2,525,930	0.5%	Courthouse construction
	<u>\$9,671,661</u>	<u>1.9%</u>	
Capital Projects Funds			
To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).			
- Trails Capital Projects (321)	\$8,194,174	1.5%	Preservation and recreational land
- Courthouse Capital Fund (322)	26,760,661	4.9%	Courthouse construction
	<u>\$34,954,835</u>	<u>6.4%</u>	
Enterprise Funds			
To account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.			
- Water & Sewer (401)	\$70,903,533	13.0%	Water & Sewer services
- Solid Waste (402)	28,650,415	5.2%	Solid Waste disposal services
	<u>\$99,553,948</u>	<u>18.2%</u>	
Internal Service Funds			
To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis.			
- Internal Service (501)	\$11,664,262	2.1%	Insurance and Safety Programs
Trust and Agency Funds			
To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.			
- Contrb/Trust & Agency (603)	\$175,911	0.0%	Donations from various sources to County organizations.
TOTAL ALL FUNDS:	\$545,776,787	100%	

Total percentages may not add to 100.0% due to rounding.

SUMMARY OF FUNDS FY 2004/05

Pursuant to Section 218.33, Florida Statutes, the Department of Banking and Finance has the responsibility and authority to set up an accounting structure for all local governments. Seminole County is required to organize its accounts according to the State of Florida's "Uniform Accounting Codes," as follows:

	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET	DESCRIPTION OF USE
General Fund			
To account for all financial resources except those required to be accounted for in another fund.			
- General (001)	\$171,989,833	36.1%	Administration/Various Operating Depts/Constitutional Officers
Special Revenue Funds			
To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.			
- Transportation Trust (101)	\$41,648,500	8.7%	Road maint./countywide areas
- Development Review (104)	6,961,599	1.5%	Development review activities
- Tourist Development (110)	2,107,099	0.4%	Tourism development
- Fire Protection (112)	39,113,649	8.2%	Fire protection/unincorp. areas
- Infrastructure Sales Tax (115)	48,894,374	10.3%	Road Improvements
- EMS Trust (118)	168,414	0.0%	EMS training/support
- BCC Grants (119)	4,951,368	1.0%	Support of agencies
- SHIP Program (120)	3,300,000	0.7%	Housing initiatives
- Law Enforcement Trust (121)	86,100	0.0%	Law enf. w/confiscated prop. rev.
- Drug Abuse Trust (123)	102,100	0.0%	Court ordered fines
- Court Facilities (124)	911,562	0.2%	Court buildings/grounds
- Emergency 911 (125)	2,270,760	0.5%	Emergency Telephone System
- Transportation Impact Fee (126)	13,896,745	2.9%	Transp. projects w/impact fees
- Criminal Justice Trust (127)	998,676	0.2%	Fees for ME, Pub. Def., St. Atty.
- Development Impact Fee (128)	2,016,750	0.4%	Various projects w/impact fees
- Mediation/Arbitration (129)	510,709	0.1%	Circuit, County, & Civil Med./Arb.
- Stormwater (130)	5,521,857	1.2%	Stormwater projects
- Economic Development (131)	1,100,576	0.2%	Economic Development
- 17-92 CRA Fund (133)	1,633,194	0.3%	Redevelopment of the 17-92 corridor
- Street Lighting District (150)	2,031,762	0.4%	Street lighting for subdivisions
- Solid Waste MSBU (151)	13,745,242	2.9%	Waste disposal assessments
- Municipal Service Benefit Units (160)	717,316	0.2%	Services for subdivisions
	\$192,688,352	40.0%	

Total percentages may not add to 100.0% due to rounding.

SUMMARY OF FUNDS FY 2004/05

	FY 2004/05 APPROVED BUDGET	% OF TOTAL BUDGET	DESCRIPTION OF USE
Debt Service Funds			
To account for accumulation of resources for and payment of long term debt principal and interest.			
- Tourist Dev Bds 1992 (210)	\$197,065	0.0%	Sports training facility
- Environ Sen Bd (211)	1,946,235	0.4%	Environmental lands
- Gas Tax Refunding (214)	1,254,821	0.3%	Road projects
- Sales Tax Bds 1996 (218)	607,504	0.1%	Building construction/renovation
- Sales Tax Bds 1998 (219)	1,182,963	0.2%	Refunding of 1996 Sales Tax Bonds
- Trails 2001 Fund (221)	1,965,867	0.4%	Preservation and recreational land
- Sales Tax 2001 Fund (222)	2,570,885	0.5%	Courthouse construction
	\$9,725,340	2.0%	

Capital Projects Funds

To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

- Trails Capital Projects (321)	\$1,399,831	0.3%	Preservation and recreational land
- Courthouse Capital Fund (322)	8,470,661	1.8%	Courthouse construction
	\$9,870,492	2.1%	

Enterprise Funds

To account for operations: (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

- Water & Sewer (401)	\$54,725,980	11.5%	Water & Sewer services
- Solid Waste (402)	25,223,154	5.3%	Solid Waste disposal services
	\$79,949,134	16.7%	

Internal Service Funds

To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost-reimbursement basis.

- Internal Service (501)	\$12,604,456	2.6%	Insurance and Safety Programs
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Trust and Agency Funds

To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

- Contrb/Trust & Agency (603)	\$166,247	0.0%	Donations from various sources to County organizations.
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TOTAL ALL FUNDS:	\$476,993,854	100%
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Total percentages may not add to 100.0% due to rounding.